



Hong Kong Institute of  
**Certified Public Accountants**  
香港會計師公會

Our Ref.: C/FRSC

**By e-mail and by post**

6 June 2005

International Accounting Standards Board,  
30 Cannon Street,  
London EC4M 6XH,  
United Kingdom.

Dear Sirs,

**Comment Letter  
IASB Exposure Draft of Proposed Amendments to IFRS 6 and IFRS 1**

The Hong Kong Institute of Certified Public Accountants welcomes the opportunity to provide you with our comments on the Exposure Draft.

With regard to the Exposure Draft, we appreciate the quick response of the International Accounting Standards Board to clarify the confusion that has been brought to its attention by its constituents, and support the proposed amendments therein.

Yours faithfully,

Stephen Chan  
Executive Director

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